

# HOUSE BILL No. 1382

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-3-2-20.

**Synopsis:** Volunteer firefighter income tax deduction. Entitles active volunteer firefighters to an adjusted gross income tax deduction of \$2,000. Applies to taxable years beginning after December 31, 2003.

**Effective:** July 1, 2003.

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**Bischoff**

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January 14, 2003, read first time and referred to Committee on Ways and Means.

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Introduced

First Regular Session 113th General Assembly (2003)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2002 Regular or Special Session of the General Assembly.

## HOUSE BILL No. 1382

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A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1       SECTION 1. IC 6-3-2-20 IS ADDED TO THE INDIANA CODE  
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
3 1, 2003]: **Sec. 20. (a) This section applies to taxable years beginning**  
4 **after December 31, 2003.**

5       **(b) Each taxable year, an individual who is an active volunteer**  
6 **firefighter (as defined in IC 36-8-12-2) in Indiana during the**  
7 **taxable year is entitled to a deduction of two thousand dollars**  
8 **(\$2,000) from the individual's adjusted gross income for the**  
9 **taxable year.**



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